

Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2024

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2024

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 93 (CONSEIL SCOLAIRE FRANCOPHONE) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2023/2024 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education and Child Care Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 93 (Conseil Scolaire Francophone) Annual Budget Bylaw for fiscal year 2023/2024.
3. The attached Statement 2 showing the estimated revenue and expense for the 2023/2024 fiscal year and the total budget bylaw amount of \$135,527,456 for the 2023/2024 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2023/2024.

READ A FIRST TIME THE 22nd DAY OF JUNE, 2023;

READ A SECOND TIME THE 22nd DAY OF JUNE, 2023;

READ A THIRD TIME, PASSED AND ADOPTED THE 24th DAY OF JUNE, 2023;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 93 (Conseil Scolaire Francophone) Annual Budget Bylaw 2023/2024, adopted by the Board the 24th DAY OF JUNE, 2023.

Secretary Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,179,500	6,262,375
Total Ministry Operating Grant Funded FTE's	6,179,500	6,262,375
Revenues	\$	\$
Provincial Grants		
Ministry of Education and Child Care	175,870,352	135,197,132
Federal Grants	837,231	572,141
Other Revenue	2,828,743	1,478,114
Rentals and Leases	260,000	160,000
Investment Income	190,000	155,000
Amortization of Deferred Capital Revenue	5,090,000	4,740,000
Total Revenue	185,076,326	142,302,387
Expenses		
Instruction	90,530,770	88,647,242
District Administration	8,457,417	6,846,872
Operations and Maintenance	25,327,431	23,272,678
Transportation and Housing	10,692,248	9,932,248
Debt Services	64,941	44,538
Amortization prepaid licence	20,431	20,431
Total Expense	135,093,238	128,764,009
Net Revenue (Expense)	49,983,088	13,538,378
Budgeted Allocation (Retirement) of Surplus (Deficit)		1,224,918
Budgeted Surplus (Deficit), for the year	49,983,088	14,763,296
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	49,983,088	14,763,296
Budgeted Surplus (Deficit), for the year	49,983,088	14,763,296

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Revenue and Expense
Year Ended June 30, 2024

	2024	2023 Amended
	Annual Budget	Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	108,445,549	102,399,637
Operating - Tangible Capital Assets Purchased	180,000	140,000
Special Purpose Funds - Total Expense	16,648,274	16,696,625
Special Purpose Funds - Tangible Capital Assets Purchased	254,218	254,218
Capital Fund - Total Expense	9,999,415	9,667,747
Total Budget Bylaw Amount	135,527,456	129,158,227

Approved by the Board

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

School District No. 93 (Conseil Scolaire Francophone)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	49,983,088	13,538,378
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(434,218)	(394,218)
From Deferred Capital Revenue	(58,963,459)	(22,199,716)
Assets acquired via leases	(200,000)	(858,000)
Total Acquisition of Tangible Capital Assets	(59,597,677)	(23,451,934)
Amortization of Tangible Capital Assets	6,700,000	6,600,000
Total Effect of change in Tangible Capital Assets	(52,897,677)	(16,851,934)
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(2,914,589)	(3,313,556)

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	107,366,048	101,273,649
Other Revenue	1,478,743	124,700
Rentals and Leases	260,000	160,000
Investment Income	190,000	155,000
Total Revenue	<u>109,294,791</u>	<u>101,713,349</u>
Expenses		
Instruction	73,906,144	71,974,265
District Administration	8,457,417	6,846,872
Operations and Maintenance	15,389,740	13,646,252
Transportation and Housing	10,692,248	9,932,248
Total Expense	<u>108,445,549</u>	<u>102,399,637</u>
Net Revenue (Expense)	<u>849,242</u>	(686,288)
Budgeted Prior Year Surplus Appropriation		<u>1,224,918</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(180,000)	(140,000)
Other	(669,242)	(398,630)
Total Net Transfers	<u>(849,242)</u>	<u>(538,630)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education and Child Care		
Operating Grant, Ministry of Education and Child Care	104,216,674	97,878,258
ISC/LEA Recovery	(33,896)	(33,896)
Other Ministry of Education and Child Care Grants		
Pay Equity	100,251	100,251
Student Transportation Fund	750,415	750,415
FSA Scorer Grant	16,579	16,579
Recruitment and retention	390,000	320,000
Labour Settlement funding	1,611,512	2,242,042
Project office	314,513	
Total Provincial Grants - Ministry of Education and Child Care	107,366,048	101,273,649
Other Revenues		
Funding from First Nations	33,896	33,896
Miscellaneous		
Miscellaneous	1,444,847	90,804
Total Other Revenue	1,478,743	124,700
Rentals and Leases	260,000	160,000
Investment Income	190,000	155,000
Total Operating Revenue	109,294,791	101,713,349

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2024

	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$
Salaries		
Teachers	33,111,149	32,207,691
Principals and Vice Principals	7,016,322	7,485,634
Educational Assistants	6,480,969	6,330,330
Support Staff	6,272,487	5,607,848
Other Professionals	4,575,633	4,096,625
Substitutes	4,435,340	3,897,063
Total Salaries	61,891,900	59,625,191
Employee Benefits	13,715,781	13,309,782
Total Salaries and Benefits	75,607,681	72,934,973
Services and Supplies		
Services	16,889,781	15,025,766
Student Transportation	10,652,248	9,892,248
Professional Development and Travel	1,146,613	730,613
Rentals and Leases	819,659	790,611
Dues and Fees	115,650	116,695
Insurance	100,005	100,005
Interest	65,000	60,500
Supplies	1,318,524	1,310,941
Utilities	1,730,388	1,437,285
Total Services and Supplies	32,837,868	29,464,664
Total Operating Expense	108,445,549	102,399,637

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	27,445,308	1,300,779	902,639	1,168,608	414,367	4,286,340	35,518,041
1.03 Career Programs	222,704						222,704
1.07 Library Services	4,490			336,164		2,000	342,654
1.08 Counselling	1,411,656						1,411,656
1.10 Special Education	2,204,859		5,129,061	159,284	388,704	37,000	7,918,908
1.20 Early Learning and Child Care			15,893	2,779			18,672
1.30 English Language Learning	1,770,856					10,000	1,780,856
1.31 Indigenous Education	51,276		433,376				484,652
1.41 School Administration		5,715,543		2,448,300		50,000	8,213,843
Total Function 1	33,111,149	7,016,322	6,480,969	4,115,135	803,071	4,385,340	55,911,986
4 District Administration							
4.11 Educational Administration				342,560	1,341,361		1,683,921
4.40 School District Governance					130,961		130,961
4.41 Business Administration				740,754	1,133,899	30,000	1,904,653
Total Function 4	-	-	-	1,083,314	2,606,221	30,000	3,719,535
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				116,243	313,064		429,307
5.50 Maintenance Operations				957,795	853,277	20,000	1,831,072
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	1,074,038	1,166,341	20,000	2,260,379
7 Transportation and Housing							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	33,111,149	7,016,322	6,480,969	6,272,487	4,575,633	4,435,340	61,891,900

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2024

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2024 Annual Budget	2023 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	35,518,041	7,291,924	42,809,965	2,756,366	45,566,331	45,235,431
1.03 Career Programs	222,704	51,890	274,594		274,594	288,188
1.07 Library Services	342,654	88,449	431,103	4,000	435,103	233,325
1.08 Counselling	1,411,656	328,916	1,740,572		1,740,572	882,512
1.10 Special Education	7,918,908	1,957,876	9,876,784	621,677	10,498,461	10,043,986
1.20 Early Learning and Child Care	18,672	4,226	22,898	2,000	24,898	
1.30 English Language Learning	1,780,856	412,609	2,193,465	8,000	2,201,465	2,308,543
1.31 Indigenous Education	484,652	124,625	609,277	126,023	735,300	729,250
1.41 School Administration	8,213,843	2,115,112	10,328,955	2,100,465	12,429,420	12,253,030
Total Function 1	55,911,986	12,375,627	68,287,613	5,618,531	73,906,144	71,974,265
4 District Administration						
4.11 Educational Administration	1,683,921	377,787	2,061,708	162,000	2,223,708	2,279,440
4.40 School District Governance	130,961	8,515	139,476	2,966,971	3,106,447	1,684,698
4.41 Business Administration	1,904,653	440,045	2,344,698	782,564	3,127,262	2,882,734
Total Function 4	3,719,535	826,347	4,545,882	3,911,535	8,457,417	6,846,872
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	429,307	94,401	523,708	284,820	808,528	788,319
5.50 Maintenance Operations	1,831,072	419,406	2,250,478	9,190,804	11,441,282	10,526,108
5.52 Maintenance of Grounds	-	-	-	1,409,542	1,409,542	894,540
5.56 Utilities	-	-	-	1,730,388	1,730,388	1,437,285
Total Function 5	2,260,379	513,807	2,774,186	12,615,554	15,389,740	13,646,252
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	-	-	40,000	40,000	40,000
7.70 Student Transportation	-	-	-	10,652,248	10,652,248	9,892,248
Total Function 7	-	-	-	10,692,248	10,692,248	9,932,248
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	61,891,900	13,715,781	75,607,681	32,837,868	108,445,549	102,399,637

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2024

	2024	2023 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education and Child Care	15,215,261	15,920,705
Federal Grants	837,231	572,141
Other Revenue	1,350,000	1,353,414
Total Revenue	17,402,492	17,846,260
Expenses		
Instruction	16,624,626	16,672,977
Operations and Maintenance	23,648	23,648
Total Expense	16,648,274	16,696,625
Net Revenue (Expense)	754,218	1,149,635
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(254,218)	(254,218)
Other	(500,000)	(895,417)
Total Net Transfers	(754,218)	(1,149,635)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$		\$	\$	\$	\$
Deferred Revenue, beginning of year			326,836						
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	277,866	394,475		256,000	88,200	4,430,915	138,578	366,783	7,775,804
Federal Grants									
Other			1,350,000						
	277,866	394,475	1,350,000	256,000	88,200	4,430,915	138,578	366,783	7,775,804
Less: Allocated to Revenue	277,866	394,475	1,350,000	256,000	88,200	4,430,915	138,578	366,783	7,775,804
Deferred Revenue, end of year	-	-	326,836	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	277,866	394,475		256,000	88,200	4,430,915	138,578	366,783	7,775,804
Federal Grants									
Other Revenue			1,350,000						
	277,866	394,475	1,350,000	256,000	88,200	4,430,915	138,578	366,783	7,775,804
Expenses									
Salaries									
Teachers						1,156,400			6,321,800
Principals and Vice Principals							305,650		
Educational Assistants		313,063		188,448					
Support Staff						652,618			
Other Professionals									
Substitutes						168,000			
	-	313,063	-	188,448	-	1,977,018	-	305,650	6,321,800
Employee Benefits		81,412		48,996		439,122		61,133	1,454,004
Services and Supplies	23,648		1,350,000	18,556	88,200	1,514,775	138,578		
	23,648	394,475	1,350,000	256,000	88,200	3,930,915	138,578	366,783	7,775,804
Net Revenue (Expense) before Interfund Transfers	254,218	-	-	-	-	500,000	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(254,218)								
Other						(500,000)			
	(254,218)	-	-	-	-	(500,000)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2024

	Mental Health in Schools	Changing Results for Young Children	Seamless Day Kindergarten	JUST B4	SEY2KT (Early Years to Kindergarten)	ECL Early Care & Learning	Feeding Futures Fund	BC Settlement Program	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		12,064							338,900
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	52,000	11,250	110,800	25,000	19,000	175,000	1,093,590		15,215,261
Federal Grants								837,231	837,231
Other									1,350,000
	52,000	11,250	110,800	25,000	19,000	175,000	1,093,590	837,231	17,402,492
Less: Allocated to Revenue	52,000	11,250	110,800	25,000	19,000	175,000	1,093,590	837,231	17,402,492
Deferred Revenue, end of year	-	12,064	-	-	-	-	-	-	338,900
Revenues									
Provincial Grants - Ministry of Education and Child Care	52,000	11,250	110,800	25,000	19,000	175,000	1,093,590		15,215,261
Federal Grants								837,231	837,231
Other Revenue									1,350,000
	52,000	11,250	110,800	25,000	19,000	175,000	1,093,590	837,231	17,402,492
Expenses									
Salaries									
Teachers				13,253		62,860			7,554,313
Principals and Vice Principals									305,650
Educational Assistants			87,933					545,328	1,134,772
Support Staff							163,469		816,087
Other Professionals								87,684	87,684
Substitutes									168,000
	-	-	87,933	13,253	-	62,860	163,469	633,012	10,066,506
Employee Benefits			22,867	3,445		14,646	42,501	159,760	2,327,886
Services and Supplies	52,000	11,250		8,302	19,000	97,494	887,620	44,459	4,253,882
	52,000	11,250	110,800	25,000	19,000	175,000	1,093,590	837,231	16,648,274
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	754,218
Interfund Transfers									
Tangible Capital Assets Purchased									(254,218)
Other									(500,000)
	-	-	-	-	-	-	-	-	(754,218)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2024

	2024 Annual Budget			2023 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education and Child Care	53,289,043		53,289,043	18,002,778
Amortization of Deferred Capital Revenue	5,090,000		5,090,000	4,740,000
Total Revenue	58,379,043	-	58,379,043	22,742,778
Expenses				
Operations and Maintenance	3,214,043		3,214,043	3,002,778
Amortization of Tangible Capital Assets				
Operations and Maintenance	6,700,000		6,700,000	6,600,000
Debt Services				
Capital Lease Interest		64,941	64,941	44,538
Amortization of prepaid licence	20,431		20,431	20,431
Total Expense	9,934,474	64,941	9,999,415	9,667,747
Net Revenue (Expense)	48,444,569	(64,941)	48,379,628	13,075,031
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	434,218		434,218	394,218
Capital Lease Payment		1,169,242	1,169,242	1,294,047
Total Net Transfers	434,218	1,169,242	1,603,460	1,688,265
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,104,301	(1,104,301)	-	
Total Other Adjustments to Fund Balances	1,104,301	(1,104,301)	-	
Budgeted Surplus (Deficit), for the year	49,983,088	-	49,983,088	14,763,296